The Role of Organizational Culture, Leadership Style, and Management Accounting Information Systems in Managerial Decision-Making Effectiveness: A Case Study of PT Garuda Indonesia Tbk, Yogyakarta Branch

Fadhilah Poodo[1], Nugraeni Nugraeni[2]
Universitas Mercu Buana Yogyakarta, Indonesia
e-mail: poodofadhilah@gmail.com[1], nugraeni@mercubuana-yogya.ac.id[2]

Abstract. This research aims to analyze the role of organizational culture, leadership style, and management accounting information systems (AIS) in supporting the effectiveness of managerial decision-making at PT Garuda Indonesia Tbk, Yogyakarta Branch Office. A qualitative case study approach was employed, utilizing secondary data from annual reports, financial statements, and official documents, supplemented by primary data collected through semi-structured interviews with branch managers. Data were analyzed using the Miles and Huberman model, which includes data reduction, data presentation, and conclusion drawing, verified through source triangulation and member checking. The study findings revealed that an adaptive organizational culture encourages the involvement of ideas, work accuracy, and recognition of employee achievements. A transformational-participative leadership style facilitates timely decision-making by involving subordinates, providing motivation, and demonstrating accountability. Furthermore, a digitally integrated management accounting information system provides accurate, real-time, and relevant information, which supports strategic and operational decisions. These three aspects synergize to create a systematic, data-driven, and performance-oriented managerial decision-making process that enhances organizational effectiveness.

Keywords: Organizational culture, leadership style, management accounting information systems, effectiveness, managerial decision-making

INTRODUCTION

Decision-making is one of the most crucial aspects of organizational management. The decisions made by managers can affect various aspects of the organization, including strategy, structure, quality improvement systems, performance appraisal systems, and workflows. Decision-making effectiveness refers to the process of setting goals through the identification of alternative problem-solving strategies and the selection of alternatives that are considered most appropriate (Edoka & Stacey, 2020; Galletta et al., 2022; Hallo et al., 2020; Ionescu & Diaconita, 2023; Li et al., 2022; Liu, 2019; Obi-Anike et al., 2023). According to Chuwandy (2023), managerial performance is the individual performance of members of the organization in management activities, such as planning, organizing, briefing (actuating), and supervision (controlling). Mistakes in decision-making can have significant and detrimental impacts on the organization, such as delays in achieving organizational goals and inconsistencies with the plans that have been set.

PT Garuda Indonesia, as one of the largest state-owned companies, suffered significant losses due to errors in the implementation of risk management.

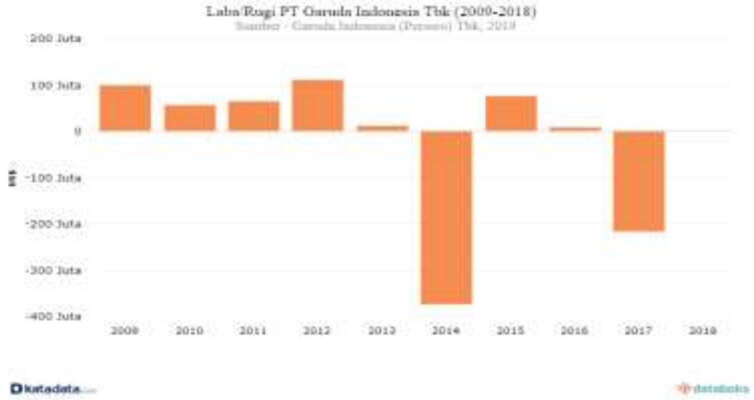

Figure I. Profit/Loss of PT. Garuda Indonesia Tbk (2009-2018)
Source : Annual Report Garuda Indonesia (Persero) Tbk, 2019

The company recorded the largest profit in 2012 of USD 110.6 million but suffered the largest loss in 2014 of USD 370 million. In 2019, it was revealed that the 2018 financial statements showed a net profit of USD 809.85 thousand, after previously recording a loss of USD 216.5 million in 2017. The report turned out to be fabricated and not in accordance with applicable accounting standards, thus triggering a reaction from OJK and the IDX. As a result, the company's reputation declined, and management accountability was questioned.

Based on data from the Indonesian Institute of Public Accountants (IAPI) in 2022, as many as 65% of accountants in Indonesia stated that organizational culture has a significant influence on the accounting decisions they make. This shows the need for a deeper understanding of the influence of organizational culture on accounting practices in various industry sectors.

Based on research conducted by (Beno et al., 2022)The Influence of Accounting Information Systems, Organizational Culture, Leadership Style, Rewards and Measurement Systems on Managerial Performance (Case Study on PTPN IV Pasir Mandoge Unit). The results of the study show that accounting information systems, organizational culture, leadership styles, rewards and measurement systems have a significant effect simultaneously on managerial performance. Meanwhile, in a study conducted by Suhartini et al (2024) The Influence of Leadership Style, Organizational Commitment, and Organizational Culture on Employee Job Satisfaction of PT SOS Indonesia, this study shows that the three variables have a positive and substantial effect on job satisfaction.

Research conducted by (Anggi Dinanti Akhiriani & Taufik Risal, 2023) The Influence of Work Environment and Leadership Style on Employee Performance at the North Sumatra Provincial Department of Industry and Trade. This study shows that the results of simultaneous analysis of independent variables of leadership style and work environment do not have a positive effect on employee performance. However, research conducted by (Novelina & Sasmita, 2025) about Analysis of the Influence of Management Information System Quality on Strategic Decision Making in the Organization. The results of the analysis show that the high quality of Management Information Systems has a significant impact on the effectiveness and efficiency of strategic decision-making.

Similar results were also found by the study (Bantaeng & Ratna, 2023) which discusses the Influence of Accounting Information Systems on Management Decision Making at PT. Bank Rakyat Indonesia (Persero) Tbk. Bantaeng Branch, shows that accounting information systems affect management decisions.

In contrast to the previous research, this study uses a qualitative approach of a case study based on secondary data. This study does not aim to statistically test the relationship between variables, but rather to describe the role of organizational culture, leadership style, and management accounting information system in supporting the effectiveness of managerial decision-making at PT Garuda Indonesia through the analysis of annual reports, financial statements, official company news, and related internal documents. The researcher wants to show that the effectiveness of decisions is not only influenced by the quality of information, but also by the leadership character and organizational culture that underlies the decision-making process. Leadership. Different leadership styles can affect the way they perceive information and respond to situations.

Based on the above background, the author is interested in conducting research with the aim of finding out how the role of organizational culture, leadership style, and management accounting information system supports the effectiveness of managerial decision-making within PT Garuda Indonesia, as well as describing the relationship between these three aspects in the decision-making process at the managerial level.

The benefits of this research are multifaceted. Academically, it contributes to the body of knowledge by providing empirical evidence on how organizational culture, leadership style, and management accounting information systems interact to influence managerial decision-making effectiveness. Practically, the findings offer guidance for PT Garuda Indonesia in optimizing internal processes, enhancing managerial performance, and improving strategic decision-making. Additionally, the study can serve as a reference for other organizations in the aviation or service industry seeking to strengthen decision-making frameworks and align leadership practices with organizational culture and information systems.

MATERIALS AND METHOD

This research was a qualitative study using a case study method conducted at PT Garuda Indonesia Tbk, Yogyakarta Branch Office. The research data consisted of secondary data (company reports and public documents) and primary data obtained through semi-structured interviews with key informants (managerial staff, finance department, and internal control). The data collection techniques were carried out through purposively selected documentation studies and interviews. Data analysis followed the Miles and Huberman model, which included data reduction (sorting interview and document data based on indicators of organizational culture, leadership style, SIAM, and decision-making effectiveness), the presentation of data in a narrative descriptive form, and the drawing of verified conclusions. The validity of the data was maintained through source triangulation (comparing primary and secondary data) and member checks to ensure the consistency and accuracy of the findings.

RESULTS AND DISCUSSION

Data Reduction

This stage is carried out by sorting out relevant data from the 2022–2024 Annual Report, financial statements, official news, OJK/IDX documents, and primary data selected from the transcript of an interview with the Sales Division Manager of PT Garuda Indonesia Yogyakarta according to 25 questions relevant to the focus of the research.

1. Selecting relevant informant statements, in accordance with the indicators and research topics.

   Researcher: Do you feel compelled to create new ideas for the company's progress? Informant: *Yes, at Garuda Indonesia we are encouraged to actively convey ideas. There are internal forums such as weekly meetings and division discussions, where each employee can pitch ideas to improve their services or marketing strategies.*

   Researcher: Are you given the space to take risks in developing ideas? Informant: *As long as the idea submitted is still in accordance with the procedure and can be accounted for,* *we are given discretion. For example, when offering special promos to corporate clients, I am authorized to make different schemes, as long as I discuss it with the leadership first.*

Researcher: Does the company clearly set targets to be achieved? Informant: *At the beginning of each year, the target is set in detail, both sales targets, number of passengers, and seat load factor. We review the target together periodically.*

Researcher: Is your performance assessed based on the work that has been achieved? Informant *: Yes, performance assessment is outcome-based. If the target is achieved or the sales program is successful, it will definitely get appreciation or additional incentives.*

Researcher: Do your work achievements get support from the organization? Informant: *Employee achievements are always appreciated. For example, if the sales program I run is successful, the management gives appreciation at the branch forum, and I have even been included in national training*.

Researcher: Are the results of your work always required to have a level of accuracy tall?

Report *: Because the sales field is directly related to revenue, the accuracy of reports and data must be high. Data errors can affect reports to the center.*

Researcher: What is the ability of leaders to make decisions quickly and precisely? Informant *: Leaders in work units show firmness and speed in decision-making. In urgent situations, such as schedule cancellations or sudden promo implementations, responses are given quickly and appropriately.*

Researcher: Are leaders able to provide motivation to work optimally?

Informant *: Active leaders provide moral encouragement and motivation, even in crisis situations such as during the pandemic, enthusiasm and optimism are still instilled in the work team.*

Researcher: Does the leader show responsibility for every decision taken? Informant: *Responsibility is shown in real terms. If there is a decision that does not yield optimal results, the leadership does not blame the team, but immediately seeks a collective solution.*

Researcher: How do leaders appreciate the contributions given? Informant: *Every form of contribution, even a simple idea, is appreciated and taken seriously if it is considered relevant and applicable.*

Researcher: Are personal considerations considered in the decision-making process**?** Informant: *Yes, leaders pay attention to conditions and input from team members. Each new policy is usually discussed first so that the decision taken does not burden the relevant parties.*

Researcher: Were you involved in the discussion before the decision was made? Informant: *Participation in regular discussions is carried out, especially for matters related to promos, pricing strategies, and activity planning for customers.*

Researcher: Does the leader provide constructive feedback? Informant: *Evaluation and feedback are given consistently, especially after the program is run, for improvement and improvement in the next program*.

Researcher: Does the accounting information system provide complete information for Intake Results?

Informants : *The system provides complete information, ranging from daily and monthly sales reports, seat load factors, to revenue per flight.*

Researcher: Is the information from the system relevant to the needs of the job? Informant: *The available information is very relevant because it is the basis for decision-making and the implementation of daily tasks.*

Researcher: Is the information received clear and easy to understand? Informant: *The system display is very user-friendly, and information is presented in the form of an easy-to-read dashboard.*
Researcher: Whether information is available in a timely manner before decision making is important? Informant: *Sales data is usually available in the system before 09.00 WIB every morning, thus supporting a timely decision-making process.*
Researcher: Is the information format in the system easy to understand?
Informant: *The format of information presentation is quite flexible and can be adjusted according to the needs of the user (custom report).*
Researcher: Does the system support strategic decision-making?
Informant *: Systems are very helpful in strategic decision-making because they present data in real-time and accurately, such as in seat load factor and revenue projections.*
Researcher: Do you clearly understand the purpose of each decision that Taken?
Informant: The purpose of each decision is explained in advance in the division meeting, so that each member understands the purpose and direction of the policy.
Researcher: Did you identify some alternatives before creating a Results?
Informants *: Decision-making is always preceded by the identification of at least two alternatives to analyze and compare.*
Researcher: Are the consequences of each alternative decision considered? Informant: *Each alternative is thoroughly analyzed, including the possible impacts. Impact simulation is part of the evaluation process.*
Researcher: Are risks considered before decisions are made? Informant: *Risk analysis is an important part of decision-making, especially with regard to the price and availability of seats.*
Researcher: Whether the data is used to evaluate the effectiveness of the decision made?
Informant: *Every program or policy that is implemented is always evaluated based on the available performance data.*
Researcher: Are the results of the decision evaluated periodically? Informant: *Evaluation of the results of the decision is carried out at least every month to find out the achievements and follow-ups that need to be done.*

2. Eliminate data that is irrelevant or not in line with the focus of the research. In the process of data reduction, there are several statements from informants that are considered irrelevant to the indicators of the research variables, do not provide in-depth analytical value, or are repetitions of more complete statements. Therefore, the data is eliminated to maintain the focus and consistency of the analysis.

Table 1. Eliminated data

Informant Statement	The Reason for Its Elimination
"I was even included in national training." That is why	Not directly relevant to organizational culture indicators; Training is not the focus of this study.
"Usually before 9 a.m., yesterday's sales data has entered the system."	This statement is repeated in other indicators; duplicates don't need to be displayed twice.
"During the pandemic yesterday, he was the first to encourage..."	The phrase about 'pandemic' is an additional context; The focus of the research is leadership style in general.
"My boss is strict and fast..."	This description has been represented by a more complete and substantial quotation.
"I was given the authority to make a different scheme, as long as I discussed it with the leadership first."	It is more suitable to enter the realm of organizational structure; does not directly touch the organization's culture indicators or SIAM.
"The appearance is user friendly, the	If it is already represented by the statement 'easy to

dashboard is easy to read."	understand', then this can be eliminated from the final presentation.
"There are usually two to three alternatives, calculated the risk..."	If it has been outlined in the point 'at least two alternatives', this section becomes a repetition.

3. A data categorization table is a table that contains the results of the division of interview data (primary data) based on variables and indicators that have been determined in the theoretical framework. The purpose of making this table is to simplify the interview data that was originally in the form of a long narrative into a more structured and easily analyzed category.

Table 2. Categorization of Interview Data Based on Variables and Indicators

Variable	Indicator	Informant Statement
Organizational Culture	Idea involvement, i.e. the extent to which employees are involved in decision-making within the organization.	*"Here we are asked to actively convey ideas in weekly meetings. The idea was discussed with the management."*
Organizational Culture	Precision and precision of work, namely the level of attention to the accuracy, neatness, and reliability of the work.	*"Every report must be re-checked before being submitted to the center. Accuracy is important for data accuracy."*
Organizational Culture	The reward and evaluation system, which is the provision of rewards and evaluations of employee achievements and performance.	*"There are usually annual bonuses, rewards, and awards directly from branch management."*
Leadership Style	The way of decision-making, namely how the boss sets strategic and operational decisions.	*"Urgent decisions are usually taken directly by the leadership based on daily data and field conditions."*
Leadership Style	The involvement of subordinates in the discussion, namely the level of employee participation in the decision-making forum.	*"Usually before a big decision, we meet first to discuss and give opinions."*
Leadership Style	Providing motivation and performance evaluation, namely the extent to which the leader provides work encouragement and feedback on the performance results of his subordinates.	*"Supervisors routinely give motivational briefings at the beginning of each week and weekly evaluations of team performance."*
Management Accounting Information System	Completeness of information, namely completeness of financial and operational data available in the system.	*"Every day there are revenue reports, load factors, and sales achievements that can be accessed."*
Management Accounting Information System	The timeliness of information presentation, namely the speed at which data is presented when needed by management.	*"Revenue data comes out in real time before office hours."*
Management Accounting Information System	Ease of access and relevance of data, namely ease of use and suitability of data with needs work.	*"SIAM is easily accessible, just log in and all reports can be viewed immediately according to the needs of each division."*
Decision-Making Effectiveness	Identify alternative decisions, which is the process of choosing several options before a decision is made.	*"Usually, management makes several decision options first, then chooses the safest and most targeted option."*
Decision-Making Effectiveness	Risk and consequences analysis, which is the process of considering the risks and impacts of alternative decisions.	*"Every alternative decision has a simulation of the risks and their projections, including potential losses."*
Decision-Making Effectiveness	Evaluation of decision results, which is the process of measuring the effectiveness and impact of decisions that have been taken.	*"Decision evaluations are carried out every month to see the results and causes if there are targets that are not achieved."*

4. Comparing the results of primary data with secondary data (Annual Report 2024) in the source triangulation process. This step aims to ensure the correctness of the data, prevent perception bias, and corroborate the findings.

Table 3. Comparison of primary data results with secondary data (Annual Report 2024) in the source triangulation process.

Primary Data (Interview Results)	Secondary Data (Annual Report 2024)	Triangulation Results
"We are asked to actively convey ideas in weekly meetings."	*"One of the main initiatives in this program is CultureTalk, a discussion forum that presents company leaders, organizational culture experts, and representatives from various business units within the Garuda Group. This forum is a forum to share insights, experiences, and challenges in implementing work culture, so as to create a common perception and increase employee engagement with the company's cultural transformation".*	Appropriate
"Every report should be double-checked before it is submitted to the center."	*"In 2024, the Internal Audit Unit established a risk-based Annual Supervisory Work Program (PKPT) by accommodating important issues obtained from the Company's current year's programs, the Company's latest risk profile, as well as special requests from the Board of Commissioners, Audit Committee, and Board of Directors."*	Appropriate
"Revenue data comes out in realtime before office hours."	*"Mobile executive dashboard, a reporting solution that can be accessed by the Board of Directors to monitor Network Route Performance, daily Arrival Departure Flight, and daily corporate performance".*	Appropriate
"Urgent decisions are usually taken directly by the leadership based on daily data and field conditions."	*"In the context of supervising the company's performance, the Board of Commissioners and the Board of Directors hold a joint meeting to discuss performance achievements up to a certain period, obstacles faced, potentials and steps that management will take in the future to achieve the performance targets that have been set in the RKAP."*	Appropriate
"Usually before a big decision, we meet first to discuss and give opinions."	*"In its implementation, the Culture Alignment program is realized through various strategic initiatives, including the Culture Activation Program which encourages active employee involvement in the implementation of work culture in every line of the organization. Through this approach, employees are invited to participate in various activities that prioritize synergy, innovation, and collaboration across units".*	Appropriate
"Every day there are revenue reports, load factors, and sales achievements that can be accessed."	*"Mobile Executive Dashboard, a Board of Director-accessible reporting solution to monitor Network Route Performance, daily Arrival & Departure Flights, and daily corporate performance."*	Appropriate
"Decision evaluations are carried out every month to see the results and causes if there are targets that are not achieved."	*"The Board of Commissioners is also required to hold regular meetings with the Board of Directors at least 1 (one) time in 4 (four) months. The meeting is held between the Board of Commissioners and the Board of Directors by only involving the Corporate Secretary, Secretary of the Board of Commissioners, Committee of the Board of Commissioners and other Organs as long as necessary. The objectives of the meeting of the Board of Commissioners with the Board of Directors are: (1) Evaluation of the financial and operational performance of the Company in the previous period as well as the follow-up of the Board of Directors and its staff".*	Appropriate

Primary Data (Interview Results)	Secondary Data (Annual Report 2024)	Triangulation Results
"Employers routinely give motivational briefings at the beginning of each week and weekly evaluations."	*"Weekly Update Garuda Transformation, Weekly Production Update, Weekly Update Cashflow Forecast, Weekly Update Program Service (IFE vs Wifi & IFE Content), Weekly Update Ancillary Program".*	Appropriate
"Annual bonuses and management rewards are given for the achievement of targets."	*"The remuneration strategy that includes compensation and rewards is designed with Market, Meritocracy, and Company Capability in mind. The Company also considers performance and productivity in determining the awards given to employees while still paying attention to the Company's capabilities both in the current year and in the future".*	Appropriate

Data Presentation

Presentation of Secondary Data

a. Organizational Culture

Based on Garuda Indonesia's Annual Report 2024, the company implements the values of AKHLAK and TCCIE work culture through various programs such as Culture Festival, Culture Talk show and Culture Alignment. This aims to build a collaborative and productive work culture. (Garuda Indonesia, 2024: 97 & 410).

b. Leadership Style

The Annual Report states that the leadership style of the Board of Directors is fast, adaptive, and participatory, according to the Rebound Forward program which targets the company to be simple, profitable, and full service. Actual data-driven decision-making is done in response to business dynamics. (Garuda Indonesia, 2024: 46-50).

c. Management Accounting Information System

In its annual report, Garuda Indonesia has implemented dashboard digital dan financial reporting system integrated financial and operational data real-time to support strategic decisions. (Garuda Indonesia, 2024: 417).

d. Managerial Decision-Making Effectiveness

The Annual Report reports that companies routinely use customer survey, financial, and risk analysis data in every decision-making. Survey Net Promoter Score (NPS) is one of the main references of the Board of Directors. (Garuda Indonesia, 2024: 357).

Presentation of Primary Data

a. Organizational Culture

Based on the results of the interview, the informant stated that the organizational culture at PT Garuda Indonesia Tbk. Branch Office Yogyakarta encourages active employee involvement in internal forums such as weekly meetings and division discussions. Each employee is facilitated to convey ideas related to service development and marketing strategies. In addition, accuracy in reporting operational data is a priority to maintain the accuracy of reports to the center. Employee performance that meets or exceeds the target receives awards in the form of bonuses, incentives, or direct appreciation from management.

b. Leadership Style

The results of the interviews show that the leadership style applied in the branch office environment is firm, quick in responding to situations, and participatory. Leaders routinely involve subordinates in decision-making discussions, provide motivational briefings at the beginning of the week, and conduct periodic performance evaluations. Each decision is made based on actual data by considering input from the team, and accompanied by full responsibility for the results of the determined decisions.

c. Management Accounting Information System

SIAM at PT Garuda Indonesia Tbk. Branch Office Yogyakarta is considered by informants to be digitally integrated, presenting financial and operational data in a complete, accurate, and timely manner. Data such as daily revenue, seat load factor, and sales achievements can be accessed in real-time before operating hours start. The system is user-friendly and flexible, making it easier for managers to make decisions based on actual data.

d. Managerial Decision Making Effectiveness

The managerial decision-making process at the branch office is carried out systematically through the identification of several alternative decisions, risk analysis, and evaluation of the results of the decisions that have been implemented. The informant stated that strategic and operational decisions were based on valid SIAM data, and were discussed together in the team forum before being determined. Evaluation of decision results is carried out periodically to ensure the effectiveness and follow-up of policies that have not reached the target.

Conclusion

Based on the results of the discussion of primary and secondary data, some of the final findings can be concluded as follows:

1. The organizational culture of PT Garuda Indonesia Tbk. Branch Office Yogyakarta plays an important role in supporting the effectiveness of managerial decision-making. The value of TCCIE's work culture and the implementation of AKHLAK values encourage openness of ideas, work rigor, and the achievement of results-based targets. This collaborative culture is reflected in internal activities and regular discussion forums that encourage employee engagement.
2. The leadership style applied in the Yogyakarta branch work environment is transformational, responsive, and participatory. Superiors provide motivation, full responsibility for decisions, involve subordinates in discussions, and regularly give evaluations. This leadership style accelerates the strategic and operational decision-making process.
3. Digital-based Management Accounting Information System (SIAM) is the main technical factor in supporting managerial decisions. SIAM provides information that is complete, accurate, real-time, easily accessible, and relevant to job needs. This system is very helpful in monitoring sales performance, revenue projections, and evaluating target achievements.
4. Managerial decision-making at PT Garuda Indonesia Tbk. is carried out systematically based on data. The process involves analyzing SIAM data, identifying alternatives, considering risks, team discussions, and evaluating results on a regular basis. This pattern ensures that every decision taken is based on valid information, with measurable risk, and monitored results.

Overall, the four factors are interrelated and synergize in supporting the effectiveness of managerial decision-making within PT Garuda Indonesia Tbk. Branch Office Yogyakarta.

Validity Test

Triangulation Source

The results of the data validity test through source triangulation are as follows:

a. Organizational Culture
   Data from the *2024 Annual Report* shows the implementation of AKHLAK and TCCIE cultural values through various work culture programs. The results of the interviews also stated that there was an encouragement of innovation, employee involvement in internal forums, and demands for work accuracy.
   Remarks: Primary and secondary data are consistent and mutually supportive.
b. Leadership Style
   The Annual Report states that the Board of Directors implements a fast, responsive, and adaptive leadership style. The results of the interview stated that the superiors in the Yogyakarta branch were firm, involved the team, and responsible for the decision.
   Remarks: Primary and secondary data are aligned.
c. The Management Accounting Information System (SIAM) Annual Report explains the existence of a real-time digital dashboard for revenue, load factor, and operational reports. The interview proves that SIAM in the Yogyakarta branch is real-time, easily accessible, and the basis for managerial decisions.
   Remarks: Primary and secondary data are suitable.
d. Managerial Decision Making Effectiveness
   The Annual Report states that decisions are made based on customer surveys, financial data, and risk analysis. Interviews prove that decisions in the branch are made through SIAM data, alternative discussions, risk analysis, and routine evaluations.
   Remarks: Primary and secondary data are consistent.

Based on the results of triangulation of sources, it was found that the primary data of the interview results had a high level of conformity with the secondary data from the 2024 Annual Report. There was no significant difference in information between the two data sources, so it can be concluded that the data obtained in this study is valid, credible, and can be accounted for academically.

Member Check

In addition to triangulation, the researcher also conducted a member check technique by asking for direct confirmation from the informant regarding the results of the interview transcript and provisional conclusions that had been made.

The member check process is carried out by submitting the results of the interview transcript and summary of provisional findings to the informant of the Sales Division Manager of PT Garuda Indonesia Tbk. Branch Office Yogyakarta. The informant then re-read the results, and stated that the data written by the researcher was in accordance with what was conveyed during the interview, and that there was no data that was wrong or needed to be revised.

Conclusion of the Data Validity Test

Based on the results of the data validity test through source triangulation and member check, all data obtained in this study can be declared valid, credible, and worthy of being used as a basis for drawing research conclusions, because it has gone through a verification process both between sources and direct confirmation to informants.

The Role of Organizational Culture in Supporting the Effectiveness of Managerial Decision Making

The results of the study show that the organizational culture applied at PT Garuda Indonesia Tbk. Yogyakarta Branch Office plays a major role in encouraging innovation, work efficiency, and the achievement of managerial targets. Based on the 2024 Annual Report, the company consistently implements AKHLAK values and superior work culture through *the Culture Festival* program, *Culture Talkshow*, and AKHLAK value implementation surveys involving all employees. This aims to create a collaborative, adaptive, and productive work environment.

This finding was reinforced by the results of interviews that stated that employees were given space to create and convey ideas in internal forums. In addition, work targets are conveyed in a measurable manner, and work achievements are rewarded with rewards and appreciation from management. The culture of work accuracy is also highly emphasized because it is directly related to the central report.

This condition proves that a strong organizational culture is not only a symbol of company values, but is implemented in daily operations. In line with the contingency theory (Fiedler, 1967) which states that organizational effectiveness is influenced by the suitability of work culture to external conditions, Garuda Indonesia's adaptive culture has proven to be able to answer post-pandemic business challenges. This research supports the results of research by Beno et al. (2022) who stated that adaptive organizational culture is able to increase the effectiveness of strategic decision-making in SOEs.

The Role of Leadership Style in Supporting the Effectiveness of Managerial Decision Making

Secondary data in the 2024 Annual Report states that Garuda Indonesia's Board of Directors runs a simple, profitable, full service-based Rebound Forward program, which is realized by fast, adaptive, and based on the latest operational performance data. The Board of Commissioners' support for this responsive leadership style is also stated in the Board of Directors' report. Primary data from the interview results showed that the informant's superiors in the Yogyakarta branch had a firm character, were quick to make decisions, were responsible, and routinely gave motivation and feedback to their subordinates. Every strategic decision always involves a team discussion before it is taken, and there is a post-decision evaluation after the decision is implemented.

This is in accordance with the theory of Robbins & Judge (2017) that transformational leaders are able to motivate their subordinates to perform optimally, provide inspiration, and dare to make quick decisions in difficult situations. These findings are also in line with the research of Suhartini et al. (2024) which found that participatory-transformational leadership styles are effective in accelerating the managerial decision-making process in state-owned companies.

Thus, the leadership style within the Yogyakarta branch is the main supporting factor in ensuring the effectiveness of strategic and operational decisions, especially in the very dynamic domestic aviation market conditions.

The Role of Management Accounting Information Systems in Supporting the Effectiveness of Managerial Decision Making

Garuda Indonesia's Annual Report 2024 states that the company operates an integrated digital dashboard and financial reporting system that can be accessed in real-time to monitor revenue, load factor, cash flow, and operational reports. This system is an important tool in formulating managerial decisions in various branches and operational units.

The informant confirmed this. In interviews, SIAM is very helpful to managers in making quick decisions because the information provided is complete, accurate, relevant, and presented before morning working hours. The format is easy to understand, adaptable to the needs of the division, and used to monitor daily, weekly, and monthly performance.

This is in line with Gordon & Narayanan's (1984) theory which states that quality SIAM is able to provide relevant, accurate, timely, and complete information to support strategic and operational decisions. In addition, research by Bantaeng & Ratna (2023) concluded that integrated SIAM has a significant effect on the speed and accuracy of decision-making in service companies.

Thus, the existence of Garuda Indonesia's digital-based SIAM is an important element in supporting the effectiveness of managerial decisions in branch offices, especially in situations where a quick response to market conditions is urgently needed.

Effectiveness of Managerial Decision Making

Managerial decisions at Garuda Indonesia are made through data-driven processes, risk analysis, alternative decisions, and outcome evaluation. The Annual Report 2024 notes that the company conducted a customer satisfaction and Net Promoter Score (NPS) survey of 20,766 respondents throughout 2024. The results of the survey are the basis for strategic decisions on aviation services and products.

From the informant interviews, the decision-making process in the Yogyakarta branch is also carried out through the identification of alternative decisions, consequence analysis, risk simulation, and evaluation of results every month. SIAM data is the main evaluation material to measure the success of managerial decisions.

This decision-making process is in accordance with the theory of Robbins & Coulter (2018) that effective managerial decisions are decisions that are data-based, considering alternatives, risks, and evaluating the results of decisions periodically. This process supports corporate strategy and improves decision accuracy at the branch level.

CONCLUSION

The study found that an adaptive organizational culture, a transformational and participatory leadership style, and a digital-based Management Accounting Information System (SIAM) worked effectively and synergistically to support systematic, data-driven managerial decision-making at PT Garuda Indonesia Tbk, Yogyakarta Branch Office. The adoption of AKHLAK and TCCIE values fostered collaboration, while SIAM's accurate, real-time information enabled swift decisions through risk analysis and periodic evaluations, aligning with contingency theory and evidence-based management. Given the study's limitations of focusing on a single branch and relying on one primary managerial informant, it is recommended that companies provide digital leadership training and enhance SIAM with predictive analytics. Future research should involve more informants across multiple locations and consider a mixed-method approach to deepen insights.

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